

**AMENDMENTS TO THE CLAIMS**

The listing of claims below replaces all prior versions of claims in the application.

1. – 24. (Cancelled)

25. (New) An electronic mail system, comprising:

an electronic mail server to receive an electronic mail and forward the received electronic mail to a destination;

a first terminal to transmit and receive image data as a file attached to an electronic mail, the first terminal being connected to the electronic mail server;

a second terminal to transmit and receive image data as a file attached to an electronic mail, the second terminal being connected to the electronic mail server and being connected to the first terminal via the Internet,

wherein the electronic mail server receives an electronic mail including image data as an attached file transmitted from the first terminal and having the second terminal as a destination, converts a file format of the attached file based on information regarding the first terminal and information regarding the second terminal, attaches the converted file to the electronic mail received from the first terminal, and forwards to the second terminal the electronic mail received from the first terminal including the attached converted file.

26. (New) An electronic mail system as recited in claim 25, wherein the electronic mail server converts the file format of the attached file based on a domain of the first terminal and a domain of the second terminal.

27. (New) An electronic mail system as recited in claim 25, wherein the electronic mail server converts the file format of the attached file based on an electronic mail address of the first terminal and an electronic mail address of the second terminal.

28. (New) An electronic mail system as recited in claim 26, wherein  
the first terminal is a facsimile machine that includes an Internet facsimile communication function for transmitting and receiving the image data via the Internet as the file attached to the electronic mail; and

the second terminal is a personal computer that transmits and receives the image data as the file attached to the electronic mail, the personal computer being connected to the facsimile machine via the Internet, and

the electronic mail server converts the file format of the file attached to the electronic mail transmitted from the facsimile machine to a format the can be displayed or printed out by the personal computer without the personal computer having to convert the file format.

29. (New) An electronic mail server as recited in claim 28, wherein the file format of the file attached to the electronic mail transmitted from the facsimile machine is TIF and the TIF format is converted to PDF format.

30. (New) An electronic mail system as recited in claim 26, wherein  
the first terminal is a personal computer that transmits and receives the image data as the file attached to the electronic mail, the personal computer being connected to the facsimile machine via the Internet;

the second terminal is a facsimile machine that includes an Internet facsimile communication function for transmitting and receiving the image data via the Internet as the file attached to the electronic mail; and

the electronic mail server converts the file format of the file attached to the electronic mail transmitted from the personal computer to a format the can be printed out by the facsimile machine without the facsimile machine having to convert the file format.

31. (New) An electronic mail server as recited in claim 30, wherein the file format of the file attached to the electronic mail transmitted from the personal computer is JPG or JPEG and the JPG or JPEG format is converted to TIF format.

32. (New) An electronic mail server as recited in claim 30, wherein the file format of the file attached to the electronic mail transmitted from the personal computer is DOC, TXT or XLS and the DOC, TXT or XLS format is converted to TIF format.

33. (New) An electronic mail system as recited in claim 26, wherein the domain of the first terminal and the domain of the second terminal are obtained from an electronic mail protocol or header information of the electronic mail.